

VENDOR AGREEMENT NO. 2022-2023-Vendor-11172

BETWEEN

CAREERSOURCE BROWARD

AND

CHERRY BEKAERT LLP

CFDA NO.'S

17.245 TAA

93.588 WTP

17.258 WIOA Adult

17.278 WIOA Dislocated Worker

17.259 WIOA Youth

17.207 WP

10.561 SNAP

17.804 LVER

17.801 DVOP

17.225 RESEA

This Workforce Innovation and Opportunity Act Contract is fully supported by the Employment and Training Administration of the U.S. Department of Labor and Personal Responsibility and Work Opportunity Reconciliation Act is fully supported by the Department of Health and Human Services which together total \$ 17,470,027 along with funds from the federal funding streams listed above.

Pursuant to the Steven's Amendment 100% of the funds support this program are federal funds.

CAREERSOURCE BROWARD

THIS CONTRACT is between CareerSource Broward, hereinafter referred to as (“CSBD”), the administrative entity and fiscal agent for the CareerSource Broward Council of Elected Officials and the Broward Workforce Development Board, Inc., hereinafter (“BWDB”), a not-for-profit corporation organized under the laws of the State of Florida, and CHERRY BEKAERT LLP, hereinafter referred to as “Contractor”

WITNESSETH THAT:

WHEREAS, CSBD has entered into an agreement with the Governor of the State of Florida for grants for the execution and implementation of programs for economically disadvantaged individuals, adults and dislocated workers; AND

WHEREAS, CSBD issued a Request for Quotes for Monitoring Services; and

WHEREAS, Contractor submitted a response to the Request for Quotes and was selected by CareerSource Broward to conduct fiscal monitoring of CSBD and its service providers; and

WHEREAS, CSBD wishes to retain Contractor for a one-year term which may be renewed for four additional one-year terms to provide fiscal monitoring services, as outlined in this Agreement; and

WHEREAS, Contractor has agreed to provide CSBD with said services, as more fully set forth below;

NOW THEREFORE, in consideration of the premises and the mutual covenants and obligations herein contained, and subject to the terms and conditions hereinafter stated, the parties hereto understand and agree as follow:

A. SCOPE OF SERVICES

The Contractor agrees to provide services in accordance with Attachment 1 Scope of Services.

B. COMPENSATION

1. Contractor shall be paid Twenty-Four Thousand Dollars (\$24,000.00) for each of three (3) distinct fiscal monitoring visits, between October 1, 2022, and September 30, 2023 for a total amount of Seventy-two Thousand Dollars (\$72,000) a year.
 - a. Each payment shall be divided into two (2) equal payments of Twelve Thousand Dollars (\$12,000.00).

- b. The first payment of Twelve Thousand Dollars (\$12,000.00), shall be paid to Contractor upon the completion of their fieldwork and submission of any substantiating documentation related to any findings reported for the visit.
 - c. The second payment shall be paid upon submission of the fiscal monitoring report.
2. CSBD shall pay Contractor within thirty (30) days following the receipt of Contractor's invoice.
3. Contractor shall comply with the timelines established in the Scope of Services for submission of the draft and final reports for each monitoring visit.
4. Contractor shall allow public access to all documents, papers, letters or other materials subject to the provisions of Chapter 119, Florida Statutes and made or received by the Contractor in conjunction with this Contract. It is expressly understood that the CSBD may unilaterally cancel this Contract for Contractor's refusal to comply with this provision.
5. Contractor shall submit their final invoice to CSBD no later than 60 days after the Contract ends or is terminated. If Contractor fails to do so, all rights to payment are forfeited and CSBD will not honor any requests submitted after the aforesaid time period. Any payment due under the terms of this Contract may be withheld at any time until all reports due from the Contractor and necessary adjustments thereto have been approved by the CSBD.

C. TERM

1. The term of this Agreement shall begin on the date it is fully executed by both parties and shall end on September 30, 2023. The term of this Agreement may be extended for four one-year periods as follows:

October 1, 2023 – September 30, 2024
October 1, 2024 – September 30, 2025
October 1, 2025 – September 30, 2026
October 1, 2026 – September 30, 2027
2. The continuation of this Agreement beyond the end of any program year shall be subject to performance as defined in this Agreement, and the appropriation and availability of funds as described in this Agreement.

D. MONITORING

1. The monitoring schedule for the period covered by this amendment shall be as follows:

Visit #1 – week of November 7, 2022

Visit #2 – week of April 3, 2023

Visit #3 – week of August 7, 2023

Reports shall be due within thirty (30) days following the site visit. The dates of the visits may be modified to meet the convenience of the parties.

E. GOVERNING LAWS AND VENUE

1. Contractor agrees that this Contract is executed and entered into in the State of Florida, and shall be construed, performed, and enforced in all respects in accordance with the laws, rules, and regulations of the State of Florida. Each party shall perform its obligations herein in accordance with the terms and conditions of the Contract.
2. The parties agree that Broward County shall be the venue of any legal action between the parties.
3. Federal Law
 - a. Contractor shall ensure that in monitoring CSBD program activities under this Contract the rules and regulations governing the following funding streams are reviewed:
 - i. 2 CFR 200 et al, the Uniform Guidance
 - ii. The Workforce Innovation and Opportunity Act, P.L.113- 128, Adult, Dislocated Worker, and Youth programs.
 - iii. Wagner-Peyser Employment Services – National Labor Exchange, 29 U.S.C. 49 et seq.
 - iv. Local Veterans' Employment Programs and Disabled Veterans' Outreach Programs
 - v. Trade Adjustment Assistance Programs 19 U.S.C. 2271 et seq.);
 - vi. Unemployment Compensation Programs
 - vii. Welfare Transitions Programs 42 U.S.C. 601 et seq.
 - b. Contractor shall comply with all applicable federal laws including but not limited to:

- i. Title VI of the Civil Rights Act of 1964 as amended, 42 U.S.C. 2000d et seq., which prohibits discrimination on the basis of race, color or national origin. Contractor agrees that it shall comply with Exec. Order No. 11246, Equal Employment Opportunity, as amended by Exec. Order No. 11375, and as supplemented in Department of Labor regulation 41 C.F. R., pt. 60, if applicable.
- ii. Section 504 of the Rehabilitation Act of 1973 as amended, 29 U.S.C. 794, which prohibits discrimination on the basis of disability.
- iii. Title IX of the Education Amendments of 1972 as amended, 20 U.S.C. 1681 et seq., which prohibits discrimination on the basis of sex in educational programs.
- iv. The Age Discrimination Act of 1975 as amended, 42 U.S.C. 6101 et seq., which prohibits discrimination on the basis of age.
- v. Section 654 of the Omnibus Budget Reconciliation Act of 1981 as amended, 42 U.S.C. 9849, which prohibits discrimination on the basis of race, creed, color, national origin, sex, handicap, political affiliation or beliefs.
- vi. Section 188 of the Workforce Investment Opportunity Act of 2014 (WIOA), which prohibits discrimination
- vii. The American with Disabilities Act of 1990, P.L. 101-336, which prohibits discrimination on the basis of disability and requires reasonable accommodation for persons with disabilities.
- viii. Davis-Bacon Act (40 U.S.C. 276a to 276a7), the Copeland Act (40 U.S.C. 276c and 18 U.S.C. 874, and the Contract Work Hours and Safety Standards Act (40.327-333), regarding labor standards for federally assisted construction sub-agreements.
- ix. If this Contract is in excess of \$100,000, the Contractor shall comply with all applicable standards, orders or regulations issued under Section 306 of the Clean Air Act as amended (42 U.S.C. 1857(h) et seq.), Section 508 of the Clean Water Act as amended (33 U.S.C. 1368 et seq.), Executive Order 11738 and Environmental Protection Agency regulations (400 CFR Part 15). The Contractor shall report any violation of the above to the CSBD.
- x. Contractor agrees to comply with the Pro-Children Act of 1994, 20 U.S.C. 6083.

- c. Contractor agrees not to employ unauthorized aliens in violation of section 274A (e) of the Immigrations and Nationality Act (8 U.S.C. 1324a). Such violation shall be cause for unilateral termination of this Contract.
- d. Debarment and Suspension - when applicable, as required by the regulation implementing Executive Order No. 12549, Debarment and Suspension 29 C.F.R. 98, the Contractor is not presently nor previously within a three-year period preceding the effective date of the Contract, been debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency. Contractor will provide assurances of compliance as certified in Attachment 2 entitled Certification Regarding Debarment, Suspension, and Other Responsibility Matters Primary Covered Transaction.
- e. E-Verify

Contractor agrees to comply with Florida Statutes 448.095 and shall:

- a. Use the E-Verify system to verify the work authorization status of all newly hired employees, contractors and subcontractors,
 - b. Not employ, contract with, or subcontract with an unauthorized alien,
 - c. Obtain affidavits from its applicable subcontractors swearing and affirming that such subcontractor does not employ, contract with, or subcontract with an unauthorized alien, and shall maintain a copy of any such subcontractor affidavits.
- f. Prohibition on certain telecommuting and video surveillance services or equipment
2 CFR 200.216
- a. Recipients and sub recipients are prohibited from obligating or expending loan or grant funds to:
 - 1. Procure or obtain
 - 2. Extend or renew a contract to procure or obtain; or
 - 3. Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).
 - i. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

- ii. Telecommunications or video surveillance services provided by such entities or using such equipment.
 - iii. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.”
- b. In implementing the prohibition under Public Law 115-232, section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.
- c. Statutory and national policy requirements 2 CFR 200.300
- i. The Federal awarding agency must manage and administer the Federal award in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with the U.S. Constitution, Federal Law, and public policy requirements: Including, but not limited to, those protecting free speech, religious liberty, public welfare, the environment, and prohibiting discrimination. The Federal awarding agency must communicate to the non-Federal entity all relevant public policy requirements, including those in general appropriations provisions, and incorporate them either directly or by reference in the terms and conditions of the Federal award.
 - ii. The non-Federal entity is responsible for complying with all requirements of the Federal award. For all Federal awards, this includes the provisions of FFATA, which includes requirements on executive compensation, and also requirements implementing the Act for the non-Federal entity at 2 CFR parts 25 and 170. See also statutory requirements for whistleblower protections at 10 U.S.C. 2409, 41 U.S.C. 4712, and 10 U.S.C. 2324, 41 U.S.C. 4304 and 4310

F. RECORDS AND RECORD RETENTION

- a. Contractor shall provide CSBD with copies of their work papers upon request. Requests for copies of the work papers shall be honored within ten (10) days of receipt of the request from CSBD.
- b. During the retention period described in paragraph d, Contractor shall make its work papers, records and other and documents relating to the work performed under this Agreement available for inspection by CSBD, their auditor, and by any firm retained by CSBD who may succeed Contractor. Contractor agrees to also provide access to the work papers upon request from DEO, the USDOL or HHS or other CSBD Grantor organization.

- c. When applicable, the Contractor shall disclose all related party transactions.
- d. Contractor shall retain all Contractor records, financial records, supporting documents, statistical records, work papers and any other documents (including electronic storage media) pertinent to this Contract for a period of five (5) years after termination of this Contract, or if an audit has been initiated and audit findings have been identified and have not been resolved at the end of five (5) years, the records shall be retained until resolution of the audit findings through litigation or otherwise. The Contractor will cooperate with the CSBD to facilitate the duplication and transfer of any said records or documents, upon request of CSBD.

G. ASSIGNMENTS AND SUBCONTRACTS

1. Contractor agrees to neither assign the responsibility for this Contract to another party nor subcontract for any of the work contemplated under this Contract without prior written approval of CSBD. Any sublicense, assignment, or transfer otherwise occurring, without prior approval of the CSBD, shall be null and void.
2. Contractor agrees to be responsible for all work performed and all expenses incurred in conduct of the monitoring activities. If CSBD permits subcontracting all or part of the work contemplated under this Contract, subcontract arrangements shall be evidenced by a written document subject to prior review and comment by the CSBD. Contractor agrees that the CSBD shall not be liable to the subcontractor for any expenses or liabilities incurred under the subcontract and the Contractor shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract. The Contractor, at its expense, will defend the CSBD against such claims.

H. PUBLIC ENTITY CRIME

Contractor certifies that they have not been placed on the convicted venter list. A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not provide any goods or services to a public entity, may not submit a bid on a Contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a Contractor, supplier, subcontractor or consultant under a Contract with any public entity and may not transact business with any public entity in excess of the threshold amount provided in F.S. 287.017 for CATEGORY TWO for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

I. INDEMNIFICATION

1. Contractor shall at all times hereafter indemnify, hold harmless and, at CSBDs' option, defend or pay for an attorney selected by CSBD, its officers, agents, servants, and employees against any and all claims, losses, liabilities, and expenditures of any kind, including attorney fees, court costs, and expenses, caused by negligent act or omission of Contractor, its employees, agents, servants, or officers, or accruing, resulting from, or

related to the subject matter of this Agreement including, without limitation, any and all claims, demands, or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. The provisions of this section shall survive the expiration or earlier termination of this Agreement. To the extent considered necessary by CSBD any sums due Contractor under this Agreement may be retained by CSBD until all of CSBDs' claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by CSBD.

2. No payment by CSBD to Contractor shall be construed as a waiver by CSBD for any breach or default of Contractor in the performance of any condition of this Agreement or Amendment hereto; nor shall such payment impair or prejudice any right of CSBD with respect to such breach or default; nor shall any assent by CSBD expressed or implied, to such breach or default, be construed as assent to any succeeding breach or default.
3. Contractor shall provide, pay for, and maintain in force, at all times during the services to be performed, insurance, including Workers' Compensation Insurance, Employer's Liability Insurance, Professional Liability Insurance, Comprehensive Liability and Business Auto Liability Insurance, in amounts normally carried by public accounting firms.

J. INSURANCE

Contractor shall provide adequate liability insurance coverage on a comprehensive basis and to hold such liability insurance at all times during the existence of this Contract and any renewal(s) and extension(s) of it. By execution of this Contract, the Contractor accepts full responsibility for identifying and determining the type(s) and extent of liability insurance necessary to provide reasonable financial protections for CSBD. Upon the execution of this Contract, the Contractor shall furnish the CSBD written verification supporting both the determination and existence of such insurance coverage.

K. OVERPAYMENTS

Contractor agrees, upon receipt of a written explanation and request from CSBD and following an opportunity to discuss the matter with CSBD, to return to CSBD any fees paid by CSBD to the Contractor which may have been erroneously paid and/or in excess of the fees owing to the Contractor under this Contract.

L. MODIFICATION

1. CSBD may request changes in the scope of services to be performed under this Contract. Such changes, including any increase or decrease in the services to be rendered or in the amount of Contractor's compensation, which are mutually agreed upon. All changes to the Contract shall be reduced to writing and duly signed by the parties.

2. The parties agree to renegotiate this Contract if federal and/or state revisions of any applicable laws or regulations make changes in the Contract necessary.

M. TERMINATION

1. Termination For Convenience - This Contract may be terminated by any party thirty (30) calendar days' notice, without cause, unless a lesser time is mutually agreed upon by both parties. Said notice shall be delivered by certified mail, return receipt requested or in person with proof of delivery, or via any generally acceptable delivery method for which a receipt is issued. In the event of a termination for convenience CSBD shall only be obligated to pay for monitoring reports received through the date of termination.
2. Termination Due to the Lack of Funds - In the event funds to finance this Contract become unavailable, CSBD may terminate this Contract upon no less than twenty-four (24) hours' notice in writing to the Contractor. Said notice shall be delivered by certified mail, return receipt requested or in person with proof of delivery. CSBD shall be the final authority as to the availability of funds and will not reallocate funds earmarked for this Contract to another program thus causing "lack of funds". In the event of termination of this Contract, the Contractor will be compensated for any work satisfactorily completed prior to notification of termination.
3. Termination for Breach - This Contract may be terminated by CSBD for non-performance by the Contractor upon ten (10) days' notice in writing to the Contractor. However, prior to termination of this Contract for breach, CSBD shall notify the Contractor in writing of its intent to terminate this Contract, identify the alleged deficiencies in the Contractor's performance giving rise to the intent to terminate, and shall give the Contractor thirty (30) days to cure such deficiencies before CSBD may terminate this Contract. Waiver of breach of any provisions of this Contract shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this Contract.
4. In the event the federal and state funds upon which this Contract is dependent is withdrawn or redirected, the CSBD may immediately terminate the Contract and CSBD will have no further liability to the Contractor beyond that already incurred by the termination date.

N. CSBD MANAGEMENT RESPONSIBILITIES

Management is responsible for management decisions and functions, and for designating a qualified management-level employee to oversee the financial monitoring and continuous improvement services CSBD provide. Management is responsible for evaluating adequacy and results of those services and accepting responsibility for such services. Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

O. SEVERABILITY

If any provision of this Contract is found to be invalid or illegal, the remaining terms and conditions remain in full force and effect. It is agreed that no deviation from the terms hereof shall be predicated upon any prior representation or Agreements whether oral or written is held to be unenforceable by a Court of competent jurisdiction.

The parties hereto agree and understand that the words and figures contained in the documents which are attached hereto or incorporated by reference shall together with this Contract constitute the Contract between the parties and are as fully a part of the Contract as if they were set forth verbatim and at length herein.

P. NOTICE

The names of the contact persons upon whom all notice shall be served are as follows:

For CSBD:

Ms. Carol Hylton, President/CEO
CareerSource Broward
2890 W. Cypress Creek Rd
Ft. Lauderdale, FL 33309

For Contractor:

Mr. Ronald A. Conrad, CPA
Cherry Bekaert LLP
800 N Magnolia Avenue, Ste. 1300
Orlando, FL 32803

In the event that different representatives are designated by any party after the execution of this Contract, notice of the name, address, zip code and telephone number of the newest representative will be rendered in writing to the all-other parties and said notification attached to copies of this Contract.

The parties hereto have caused this Contract to be executed by the undersigned officials as duly authorized.

EXECUTION PAGE

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: CHERRY BEKAERT LLP signing by and through its Partner authorized to execute same on 16th day of September, 2022 and CAREERSOURCE BROWARD, signing by and through its President and CEO.

AS TO: CHERRY BEKAERT LLP.

WITNESSES:

Brian Liffick
Amanda Adams

BY: Ronald A Conrad
Ronald A. Conrad
TITLE: Partner
DATE: 09/16/2022

AS TO: CAREERSOURCE BROWARD:

WITNESSES: Amy Winer
Moya Brathwaite

BY: Carol Hylton
Carol Hylton
TITLE: President and CEO
DATE: 09/22/2022

Approved as to form by the CareerSource Broward
General Counsel
2890 W. Cypress Creek Road
Ft. Lauderdale, FL 33309

BY: Rochelle J. Daniels

ATTACHMENT 1

STATEMENT OF WORK

SCOPE OF SERVICES – FISCAL MONITORING

A. FUNDING STREAMS TO BE MONITORED

In reviewing files, contractor shall assure that their review encompasses appropriate testing of the following funding streams:

1. Workforce Innovation and Opportunity Act, (Youth, Dislocated Worker and Adult) Programs
2. Wagner-Peyser
3. Trade Adjustment Assistance/Rapid Response
4. Special Projects and Local Contracts
5. Supplemental Nutrition Assistance Program
6. Welfare Transition Program (WTF)
7. Re-Employment Services and Eligibility Assessment Program
8. Unemployment Compensation
9. Disabled Veterans Programs and Local Veterans Employment and Training Programs
10. National Emergency Grant
11. Discretionary Grants as May Be Awarded to CSBD during the course of the program year.

B. MONITORING OF CSBD SUB-RECIPIENTS

1. Monitoring of CSBD shall incorporate a review of financial management and CSBD's automated data systems and service providers' data entries.
2. Contractor shall perform a performance review consisting of agreed upon procedures of CSBD and their Service Providers. CSBD shall provide Contractor with a list of its services providers at the beginning of each program year or whenever a new service provider is added.

3. CSBD shall provide Contractor with electronic access to service provider contracts and modifications.

C. DEVELOPMENT OF THE MONITORING PROTOCOL AND ACCESS TO RECORDS

1. Contractor understands that the purpose of the monitoring is to identify areas of weakness so that they can quickly be addressed. Contractor shall provide recommendations to assist CSBD and its providers in correcting problems identified during their review.
2. Contractor shall be responsible for the development of the monitoring protocol and the size of the samples based upon the items to be reviewed. CSBD shall have the right to review the tool and upon mutual agreement between CSBD and Contractor to amend the protocol. The protocol shall not be considered proprietary. The monitoring protocol shall include the following elements:
 - a. Items tested by the state as identified through the State of Florida Department of Economic Opportunity's (DEO) monitoring tool.
 - b. Items/procedures tested annually in CSBD's annual organization-wide audit, pursuant to 2 CFR 200 et seq. which may not be included in the DEO monitoring tool.
 - c. Items/procedures listed under paragraph E below which are not included in the DEO monitoring tool or in the CSBD annual organization-wide audit
3. In the conduct of the monitoring contractor shall assure that the items identified in the Florida DEO fiscal monitoring tools which can be accessed at the Florida DEO website and fiscal related items found in the CSBD monitoring tool available through the CSBD Quality Assurance Department are incorporated in their review.
4. CSBD reserves the right to amend the monitoring tool in conjunction with the Contractor for all monitoring review areas and program/funding streams under its purview.
5. A component of the monitoring protocol shall be a review of previous findings identified during the subsequent monitoring visit and shall determine whether corrective action was taken with respect to the findings identified in the previous report, including a review of the documents used to correct any finding.
6. Upon request Contractor agrees to provide CSBD and the CSBD Audit Committee with their protocol and proposed testing sample amounts/numbers prior to implementation of the monitoring services.
7. Contractor shall be provided with read only access to the CSBD financial systems, and such other electronic access to CSBD data systems and documents as may be necessary for Contractor to conduct the monitoring services described.

D. MONITORING VISITS AND MONITORING REPORT

1. Mutually agreed upon dates for performing the agreed upon procedures for the Contract period will be coordinated with CSBD staff at the end of the CSBD fiscal year each year that this contract is in effect.
2. Prior to each monitoring visit Contractor shall:
 - a. Inform the CSBD designee of the documents, books and records and the provider sites to be visited.
 - b. Review and familiarize themselves with State DEO communiques, guidelines and procedural instructions which can be found on the State of Florida DEO website.
 - c. Assure that staff assigned to monitor CSBD is knowledgeable with respect to cost principles outlined in the Uniform Guidance applicable to CSBD’s grants.
 - d. Assure that staff assigned to monitor CSBD is knowledgeable with respect to the federal legislation governing the grants, which are administered by CSBD and, which are the subject of the monitoring reviews.
3. Prior to commencement of a scheduled monitoring visit Contractor’s monitors shall identify themselves to the CSBD designee who shall assist in coordinating visits and making sure all requested records are made available.
4. Following each monitoring visit Contractor shall conduct an exit conference detailing their findings and shall produce a draft report within thirty (30) days of their visit followed by a final report within sixty (60) days of their visit. Their final report shall include a chart which identifies the finding or observation in a matrix organized as depicted immediately below:

Programmatic Area	Finding	Recommendation	Agree/disagree Must provide rationale and documentation	Resolution Corrective action Attach documentation
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5. In the event of findings or observations documentation as appropriate substantiating the finding or observation shall be provided to CSBD by Contractor so that the finding or observation can be resolved. If the documentation is not provided during the monitoring visit or the Exit Conference, Contractor shall append the supporting documents to the monitoring report as applicable:

6. Contractor shall furnish CSBD with one (1) hard copy of their fiscal monitoring report, 1 electronic MS Word copy and one electronic PDF copy. The draft report shall be forwarded in MS Word format. Contractor agrees to review the report format with CSBD upon CSBD request and make such changes to the organization of the report as may be requested.
7. Upon notice and request Contractor agrees to be available to present their report at an Audit Committee meeting and/or governing boards' meeting.
8. Contractor agrees to be available for special reviews of sub-recipient or CSBD upon CSBD's request and in accordance with the fee schedule agreed to for special reviews, as stated below. CSBD and Contractor may also agree to negotiate a flat rate for any special reviews. CSBD may substitute a special review for a regular monitoring visit upon the agreement of the parties at no additional charge.

Item	Hourly Rate
Partner	\$285
Manager	\$235
Senior	\$160
Staff	\$105

E. FISCAL MONITORING PROCEDURES

1. In addition to incorporating the State and Federal Monitoring Tools into contractor's protocol Contractor also agrees to perform the following:
 - a. Annually, during one of their reviews, Contractor shall incorporate forensic testing or such other tests as Contractor deems appropriate to determine weaknesses in the integrity of the financial management system which are not identified through the regular protocol.
 - b. Contractor shall review CSBD Council and BWDB Meeting Minutes to assure compliance with policies, procedures, and procurement awards. Contractor shall verify that practices are in line with policy changes. The monitoring protocol should detail processes for verification and procedures used to determine Board actions were implemented.
 - c. During the review encompassing the period from July to August 1, each year, Contractor shall conduct a payroll test for summer youth by selecting a sample and ensuring customers were actively participating in the program. Once a year Contractor shall conduct a payroll test of youth and adult participants in work experience activities and receiving monthly payments from CSBD by selecting a sample and ensuring customers were actively participating in the program, that their

timesheets match the payroll and for youth, that CSBD is expending 20% of its youth expenditure on work experience.

- d. Contractor shall review up to 5 On the Job Training (OJT), 5 Customized Training, 5 WTP Community Work Experience, and 5 Incumbent Worker Training files, to the extent participants are enrolled in these activities, at least semi-annually to determine whether appropriate documentation was submitted to support the billing, amount invoiced agreed to the contract, and customers are registered in the appropriate state system.
- e. Contractor shall conduct a surprise review of a sample of disbursements for a single month once a year. It shall be conducted at a different time each year.
- f. Contractor shall semi-annually review ten (10) random CSBD mileage reimbursement requests, and ten (10) service provider mileage reimbursement requests, which are included in the service provider invoices.
- g. Once annually Contractor shall include a forensic review of possible weaknesses in property management and procurement both for CSBD and its service providers, to the extent purchases are included in their contracts.
- h. Contractor shall review a sample of OSMIS Financial Report Summaries and reconcile the information to CSBD's records.
- i. Contractor shall review any special reports required by individual grants and reconcile to the grant requirements.
- j. Contractor shall review financial reporting systems for accurate, current, and complete disclosure of the financial results in accordance with the financial reporting requirements of the applicable grant.
- k. Contractor shall reconcile and review contract payments disbursed by the Finance Department. Annually, Contractor shall include a forensic review of the process to identify any process weaknesses or areas of possible improvement.
- l. Contractor shall review the reconciliation of pooled cash accounts reconciling cash to bank balances and examine the process for possible process weaknesses.
- m. Contractor shall review ten (10) WTP and ten (10) WIOA Individual Training Account approvals through payment. Contractor shall trace the tuition payment, check for PELL duplicate payments, test the monthly reconciliation of the ITA's for accuracy, approval and backup, and test that Fiscal records match Operations Department records and vendor records. Contractor shall track a sample of five (5) random payments through the fiscal system.

- n. Contractor shall review five (5) WIOA adult/dislocated worker and five (5) youth support payments including those approved by service providers for proper support and documentation and for compliance with fiscal requirements. Contractor shall reconcile payments with records maintained by CSBD. Contractor shall take a random sample of these types of expenditures and follow through all steps from initiation to completion to look for possible internal control improvements.
- o. Contractor shall reconcile the Executive Department log to the Fiscal log against the Cash Receipts Journal to ensure amounts and timeliness of deposits.
- p. Annually Contractor shall test for effective internal controls and accountability for all grant cash, real and personal property, and other assets including an analysis of separation of duties.
- q. Contractor shall conduct a random sample of actual expenditures or outlays and compare them with budgeted amounts for each grant and at the service provider level compare them to the service provider contract budgets.
- r. Contractor shall conduct a random sample of actual expenditures or outlays and compare them with a list of allowable costs pursuant to the Uniform Guidance.
- s. Contractor shall review the state's pre-approval guidelines to ensure CSBD is adhering to the state's purchasing and pre-approval policies.
- t. Contractor shall determine whether the bank reconciliations are done timely and shall review a CSBD monthly bank reconciliation. Testing shall include a review of an unopened bank statement to ascertain that all payments/checks are accounted for and accurately conform to the check register/ledge both in amount and payee. Any outstanding checks/payments should also require backup verification. The void check listing should be printed and a random examination of the physical check should be included. A sample of the control (pink) copies of the checks for each month during the quarter should be reviewed to ensure that there is an accounting for all checks. There are three separate logs maintained within the Fiscal Department to track check usage. These logs should be reviewed and compared to MIP. As most CSBD vendor payments are made via EBT testing should be accommodated to EBT payments as appropriate.
- u. Once a year Contractor shall check to assure that all audit adjustments were posted to the general ledger and management letter recommendations were instituted.
- v. Contractor shall review WTP and WIOA expenditure levels to assure compliance with expenditure requirements and carry forward limitations including sub-recipient spending levels, administrative cap levels and requirements related to in-school and out-of-school youth, as well as youth work experience.

- w. Contractor shall review cash on hand with respect to meeting federal draw down policies including cash management, and cash forecasting in accordance with federal rules.
- x. Contractor shall review expenditures from the General Fund for adherence to CSBD governing Board policies.
- y. Contractor shall review the Information Technology controls.
- z. Contractor shall review the policies as applied to staff terminating employment to determine whether proper safeguards of technology and records have been applied.
- aa. Contractor shall review formula and non-formula grants for compliance with cost requirements, this includes testing of fiscal requirements and any special or discretionary grant requirements.
- bb. Contractor shall review a random sample of staff and service provider cell phone charges of cell phones charged to CSBD.

ATTACHMENT 2

Certification Regarding Debarment, Suspension, and Other Responsibility Matters Primary Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension 20 CFR Part 98, Section 98.510 Participants' responsibilities.

NOTE: PLEASE READ INSTRUCTIONS IMMEDIATELY FOLLOWING THE FORM BEFORE SIGNING CERTIFICATION

- 1. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) Have not within a three-year period preceding this quote to provide services been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) Are not presently indicted for otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.
- 2. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Ronald A Conrad Partner

Name and Title of Authorized Representative

Ronald A Conrad

09/16/2022

Signature

Date

SIGNATURE CERTIFICATE



REFERENCE NUMBER
94084A6E-5854-40EE-8B88-05FFEB5A6909

TRANSACTION DETAILS

Reference Number
94084A6E-5854-40EE-8B88-05FFEB5A6909

Transaction Type
Signature Request

Sent At
09/16/2022 11:46 EDT

Executed At
09/19/2022 18:03 EDT

Identity Method
email

Distribution Method
email

Signed Checksum
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Signer Sequencing
Enabled

Document Passcode
Disabled

DOCUMENT DETAILS

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Cherry Bekaert-Monitoring Contract-2022-2023-Vendor-11172

Filename
cherry_bekaert-monitoring_contract-2022-2023-vendor-11172.pdf

Pages
20 pages

Content Type
application/pdf

File Size
240 KB

Original Checksum
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SIGNERS

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<p>Name Ronald A. Conrad</p> <p>Email raconrad@cbh.com</p> <p>Signer Sequence 0</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum eec60b97648333461bc334a7a313e84111ecb871c9e0e59afe459eb9823cdec3</p> <p>IP Address</p>	<p>Viewed At 09/16/2022 11:48 EDT</p> <p>Identity Authenticated At 09/16/2022 11:52 EDT</p> <p>Signed At 09/16/2022 11:52 EDT</p>

Components
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155.190.20.5
Device
Chrome via Windows
Typed Signature


Ronald A Conrad

Signature Reference ID
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SIGNATURE CERTIFICATE



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TRANSACTION DETAILS

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Signature Request

Sent At
09/22/2022 10:36 EDT

Executed At
09/22/2022 10:53 EDT

Identity Method
email

Distribution Method
email

Signed Checksum
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Signer Sequencing
Enabled

Document Passcode
Disabled

DOCUMENT DETAILS

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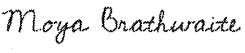
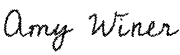
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SIGNERS

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<p>Name Amy Winer</p> <p>Email awiner@careersourcebroward.com</p> <p>Signer Sequence 1</p> <p>Components 1</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 036cd7e93c1ad6f187244399504932e20c2c5c58553b9d5e5fa6ae53d37e85fc</p> <p>IP Address 67.23.70.69</p> <p>Device Chrome via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID 9F24C30A</p>	<p>Viewed At 09/22/2022 10:44 EDT</p> <p>Identity Authenticated At 09/22/2022 10:44 EDT</p> <p>Signed At 09/22/2022 10:44 EDT</p>
<p>Name Carol Hylton</p> <p>Email chylton@careersourcebroward.com</p> <p>Signer Sequence 0</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum dbe9e0385efc15470e72a33921eb9fcd9b3f4cde1c28000eeb9d5a33f2811e1e</p> <p>IP Address</p>	<p>Viewed At 09/22/2022 10:43 EDT</p> <p>Identity Authenticated At 09/22/2022 10:43 EDT</p> <p>Signed At 09/22/2022 10:43 EDT</p>

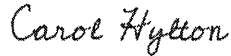
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